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## **Board of Equalization Updates State's Top 250 List of Sales and Use Tax Debtors** *Public Disclosure of Delinquencies Aimed at Reducing Tax Gap*

The California State Board of Equalization (BOE) today updated its online list of top sales tax debtors at [www.boe.ca.gov](http://www.boe.ca.gov). The BOE replaced 27 names on its list of debtors. Those added to the list have delinquencies totaling \$22.287 million in sales tax owed.

Since January 1, 2007, the BOE is mandated by state law to post a list of the largest 250 tax delinquencies of more than \$100,000 in tax after notifying the debtors that their tax liabilities will be disclosed to the public. The taxpayers to be listed are notified 30 days before their information is posted.

Since the inception of this program, seventeen taxpayers, whose account balances represent a total of \$13.05 million in sales and use tax, have come forward to take care of their debts: eleven through payment agreements and four by making payments in full. The list, updated quarterly, currently includes debtors with \$290.387 million in tax liabilities. Tax liabilities under appeal, litigation, or bankruptcy proceedings are not included. Below is a list of the 27 newly added businesses with the largest sales and use tax delinquencies. For a complete list of the largest sales and use tax delinquencies in California, visit: [www.boe.ca.gov/cgi-bin/deliq.cgi](http://www.boe.ca.gov/cgi-bin/deliq.cgi).

<u>REGISTERED BUSINESS NAME</u>	<u>DOING BUSINESS (DBA)</u>	<u>CITY, STATE</u>	<u>AMOUNT OWED</u>
SHAWN GLENN SILVER		TARZANA, CA	\$2,747,008.75
YOUSEF HOODNEH		SAN DIEGO, CA	\$2,009,165.99
JEANINE GAYLE STENOIEN	CHUYS	PARADISE VALLEY, AZ	\$1,344,606.81
DEALS ON WHEELS INC		VAN NUYS, CA	\$1,057,752.33
KOBRA ASSOCIATES INC.	JACK-IN-THE-BOX	ROSEVILLE, CA	\$1,053,575.28
CUSTOM MOTOR SPORTS USA, INC.	CUSTOM MOTORSPORTS	RIVERSIDE, CA	\$964,966.65
ROGER E MANTZ/SANDRA J MANTZ	TRI-VALLEY KIRBY CO.	LIVERMORE, CA	\$956,557.36
RENE CHAVEZ		NORTHRIDGE, CA	\$904,166.48
YOUNG OH ON		ANAHEIM, CA	\$847,573.68
CURT'S AUTO REPAIR INC.	OAKHURST SHELL OIL CO.	OAKHURST, CA	\$841,430.17
CORNERSTONE INVESTMENT SVCS.		NO. HOLLYWOOD, CA	\$799,582.45
C & B CHRYSLER-JEEP, INC.	SOUTHWEST CHRYSLER JEEP	NORCO, CA	\$758,459.56
ROGER E MANTZ/SANDRA J MANTZ	COAST SALES & MARKETING	LIVERMORE, CA	\$693,942.53
SANG SUN PATTERSON	ULTRA MART	SALINAS, CA	\$619,368.56
EL PARAISO FURNITURE II		SAN FERNANDO, CA	\$607,678.17
SHAIENDRA H.SINGHAL	MIRA LOMA MARINE/COMDR. BOATS	PERRIS, CA	\$600,860.33
AUBURN ASSOCIATES NO. 2 INC	AUBURN NISSAN	AUBURN, CA	\$583,856.13
SCOTT BRADLEY NICHOLS		SALINAS, CA	\$582,874.79
MELISSA NANCY NICHOLS		SALINAS, CA	\$582,874.79
THE J. PETERMAN COMPANY		INDIANAPOLIS, IN	\$578,470.34
TRAM ANH THI DUONG	Y2K AUTO SALES	WESTMINSTER, CA	\$521,774.95
CAPITAL INVESTMENTS (USA), INC.	ALLIANCE THOUSAND OAKS (USA)	THOUSAND OAKS, CA	\$494,255.53
FOOD SERVICE MANAGEMENT INC.	JACK IN THE BOX #570	ROSEVILLE, CA	\$452,988.05
DYNALINK TELECOM, INC.		OAKLAND, CA	\$441,695.65
CARSON AUTO SALES INC.		CARSON, CA	\$417,700.97
J.H. BURRELL ENTERPRISES	ASHLEY FURNITURE HOMESTORE	SANTA MARIA, CA	\$417,592.31
LEONARD WAYNE WITMER	TARGET MOTORS BERTONE	CHULA VISTA, CA	\$407,029.02
		<b>TOTAL</b>	<b>22,287,807.63</b>

The five-member California State Board of Equalization (BOE) is a publicly elected tax board. The BOE collects more than \$53 billion annually in taxes and fees supporting state and local government services. It hears business tax appeals, acts as the appellate body for franchise and personal income tax appeals, and serves a significant role in the assessment and administration of property taxes.

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